

## IRWE-BWE COMPARISON CHART

| TYPE OF EXPENSE  | DEDUCTIBLE AS |      | AMOUNT DEDUCTIBLE  |
|--|---------------|------|--|
|  | BWE           | IRWE |  |
| Attendant care services which are rendered in the: <ul style="list-style-type: none"> <li>• home</li> <li>• process of assisting an individual in making the trip to and from work; or</li> <li>• work setting.</li> </ul> | X             | X    | The amount paid.   |
| Drugs and medical services which are essential to enable the individual to work (e.g., medication to control epileptic seizures)   | X             | X    | The amount paid.   |
| Expendable medical supplies<br><b>Examples:</b> <ul style="list-style-type: none"> <li>• Bandages</li> <li>• Catheters</li> <li>• Face masks</li> <li>• Incontinence pads</li> </ul>                                       | X             | X    | The amount paid.   |
| Federal, State and local income taxes and Social Security taxes  | X             |      | The amount withheld. Assume the amount withheld reflects the individual's tax liability.   |
| Dog Guide  | X             | X    | The cost of purchasing the dog and all associated expenses (e.g., its food, breast straps, licenses, veterinary services, etc.). |

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| Fees<br><b>Examples:</b> <ul style="list-style-type: none"> <li>• Licenses</li> <li>• Professional association dues</li> <li>• Union dues</li> </ul>                                | X |   | The amount paid   |
| Mandatory contributions<br><b>Examples:</b> <ul style="list-style-type: none"> <li>• Pensions</li> <li>• Disability</li> </ul>  | X |   | The actual amount of the mandatory contribution. For example, mandatory pension contributions are considered reasonably attributable to earning income and, therefore, deductible. Voluntary pension contributions are considered savings plans and, as such, are life maintenance expenses and not deductible. |
| Meals consumed during work hours  | X |   | The actual value of the meals whether bought during work hours or brought from home.  |
| Medical devices<br><b>Examples:</b> <ul style="list-style-type: none"> <li>• Braces</li> <li>• Inhalers</li> <li>• Pacemaker</li> <li>• Respirator</li> <li>• Wheelchair</li> </ul> | X | X | The cost of the items plus maintenance and repair of such items whether the individual works at home or at the employer's place of business.  |

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| Non medical equipment/services<br><b>Examples:</b> <ul style="list-style-type: none"> <li>• Air cleaners</li> <li>• Air conditioners</li> <li>• Child care costs</li> <li>• Humidifiers</li> <li>• Portable room heaters</li> <li>• Posture chairs</li> <li>• Safety shoes</li> <li>• Tools used on the job</li> <li>• Uniforms</li> </ul>  | X | * | The cost of the item plus maintenance and repair of such item whether the individual works at home or at the employer's place of business.<br>*To be deductible as an IRWE, the item or service must be impairment-related. |
| Other work-related equipment/services<br><b>Examples:</b> <ul style="list-style-type: none"> <li>• Job coaching fees</li> <li>• One-handed typewriters</li> <li>• Special tools designed to accommodate an individual's impairment</li> <li>• Telecommunications devices for the deaf</li> <li>• Translation of materials into Braille</li> <li>• Typing aids (e.g. page turning devices)</li> <li>• Vision and sensory aids for the blind</li> </ul> | X | X | The cost of the item plus maintenance and repair of such item whether the individual works at home or at the employer's place of business.  |
| Physical therapy  | X | X | The amount paid.  |
| Prosthesis  | X | X | The cost of the item plus maintenance and repair of such item.  |

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| Structural modifications to the individual's home to create a work space or to allow the individual to get to and from work.  | X | X | The cost of the modifications.  |
| <p>Training to use an impairment-related expenses to item or an item which is reasonably attributable to work</p> <p><b>Examples</b></p> <ul style="list-style-type: none"> <li>• Braille</li> <li>• Cane travel</li> <li>• Computer program course for a computer operator</li> <li>• Grammar</li> <li>• Stenotype instruction for a typist</li> <li>• Use of one-handed typewriter</li> <li>• Use of special equipment</li> <li>• Use of vision and sensory aids for the blind</li> </ul> <p><b>NOTE:</b> Training does not include general education courses. Such courses may be excluded under a PASS.</p> | X | X | <p>The cost of the training plus travel expenses to and from the training facility.</p> <p>Compute travel expenses to and from the training facility in the same manner as transportation to and from work (shown previously in this chart).</p>  |
| Transportation to and from work   | X | X | <ul style="list-style-type: none"> <li>• In own vehicle: the applicable allowance, or, if more advantageous, the standard mileage rate permitted by IRS for non-governmental business use. For other than in own vehicle: the actual cost of the bus, car pool, or cab fare.</li> </ul> |